



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: NEKOOSA WATER UTILITY

Principal Office: 951 MARKET STREET  
NEKOOSA, WI 54457

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

---

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** NEKOOSA WATER UTILITY**Utility Address:** 951 MARKET STREET  
NEKOOSA, WI 54457**When was utility organized?** 1/1/1915**Report any change in name:****Effective Date:****Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** JOE RUSCH II**Title:** CITY CLERK**Office Address:**951 MARKET STREET  
NEKOOSA, WI 54457**Telephone:** (715) 886 - 7877**Fax Number:** (715) 886 - 7901**E-mail Address:**

---

**Individual or firm, if other than utility employee, preparing this report:**

---

**Name:** JEFFREY L COHEN CPA**Title:** OWNER**Office Address:** COHEN & ASSOCIATES, LLCP.O. BOX 130  
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** cohen@coredcs.com

---

**President, chairman, or head of utility commission/board or committee:**

---

**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

---

**Are records of utility audited by individuals or firms, other than utility employee?** YES

---

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** JEFFREY L COHEN CPA**Title:** OWNER**Office Address:** COHEN & ASSOCIATES, LLC  
P.O. BOX 130  
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** cohen@coredcs.com**Date of most recent audit report:** 3/20/2001**Period covered by most recent audit:** DECEMBER 31, 2000

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** AL JENSON**Title:** MAYOR**Office Address:**  
951 MARKET STREET  
NEKOOSA, WI 54457**Telephone:****Fax Number:****E-mail Address:**

---

**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE

---

**Names of members of utility commission/committee:**  
MELODY MOODY, COMMITTEE CHAIR

---

**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

---

**Provide the following information regarding the provider(s) of contract services:**

---

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	231,298	237,682	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	149,458	123,266	<b>2</b>
Depreciation Expense (403)	53,600	50,643	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	63,195	62,663	<b>5</b>
<b>Total Operating Expenses</b>	<b>266,253</b>	<b>236,572</b>	
<b>Net Operating Income</b>	<b>(34,955)</b>	<b>1,110</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(34,955)</b>	<b>1,110</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	22,214	20,989	<b>10</b>
Miscellaneous Nonoperating Income (421)	15	0	<b>11</b>
<b>Total Other Income</b>	<b>22,229</b>	<b>20,989</b>	
<b>Total Income</b>	<b>(12,726)</b>	<b>22,099</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(12,726)</b>	<b>22,099</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	<b>14</b>
Amortization of Debt Discount and Expense (428)			<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>(12,726)</b>	<b>22,099</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	639,547	617,448	<b>20</b>
Balance Transferred from Income (433)	(12,726)	22,099	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>626,821</b>	<b>639,547</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	22,214	5
<b>Total (Acct. 419):</b>	22,214	
<b>Miscellaneous Nonoperating Income (421):</b>		
MISCELLANEOUS	15	6
<b>Total (Acct. 421):</b>	15	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	231,298	0	0	0	<b>231,298</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>231,298</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>231,298</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	52,151		<b>52,151</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>52,151</b>	<b>0</b>	<b>52,151</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,768,824	2,616,118	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,033,340	985,565	<b>2</b>
<b>Net Utility Plant</b>	<b>1,735,484</b>	<b>1,630,553</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	17,327	17,327	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>17,327</b>	<b>17,327</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	32,848	16,039	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>50,175</b>	<b>33,366</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	410,423	487,406	<b>8</b>
Temporary Cash Investments (132)	117,278	109,708	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	32,602	38,089	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	17,519	0	<b>14</b>
Materials and Supplies (150)	9,777	15,181	<b>15</b>
Prepayments (165)	198,187	50,256	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>785,786</b>	<b>700,640</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>2,571,445</b>	<b>2,364,559</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,328,384	1,328,384	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	626,821	639,547	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,955,205</b>	<b>1,967,931</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	13,440	12,223	<b>28</b>
Payables to Municipality (233)	0	116	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)	256,082	208,408	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>269,522</b>	<b>220,747</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	346,718	175,881	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>2,571,445</b>	<b>2,364,559</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,768,824	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>2,768,824</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,033,340	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>1,033,340</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,735,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	985,565				<b>985,565</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	53,600				<b>53,600</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>53,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,600</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	5,825				<b>5,825</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>5,825</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,825</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,033,340</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,033,340</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONUTILITY PROPERTY - LAND	17,327			17,327	2
<b>Total Nonutility Property (121)</b>	<b>17,327</b>	<b>0</b>	<b>0</b>	<b>17,327</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>17,327</b>	<b>0</b>	<b>0</b>	<b>17,327</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	9,777	15,181	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>9,777</b>	<b>15,181</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
<b>Total</b>			<b>0</b>	
Unamortized premium on debt (251)				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,328,384	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>1,328,384</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	63,195	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>63,195</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	58,915	6
Social Security taxes	3,989	7
PSC Remainder Assessment	291	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>63,195</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	175,881	0	0	0	0	<b>175,881</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains	165,170					<b>165,170</b>	<b>3</b>
<b>Other (specify):</b>							
RELOCATING HYDRANTS	5,667					<b>5,667</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>346,718</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>346,718</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	32,848	2
<b>Total (Acct. 124):</b>	<b>32,848</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	32,602	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>32,602</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM CITY	17,519	12
<b>Total (Acct. 145):</b>	<b>17,519</b>	
<b>Prepayments (165):</b>		
NEW WELL STUDY	198,187	13
<b>Total (Acct. 165):</b>	<b>198,187</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,692,471	0	0	0	<b>2,692,471</b>	<b>1</b>
Materials and Supplies	12,479	0	0	0	<b>12,479</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,009,452	0	0	0	<b>1,009,452</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	261,299	0	0	0	<b>261,299</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,434,199</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,434,199</b>	
Net Operating Income	(34,955)	0	0	0	<b>(34,955)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-2.44%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-2.44%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,328,384	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	633,184	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,961,568</b>	
<b>Net Income</b>		
Net Income	(12,726)	5
<b>Percent Return on Proprietary Capital</b>	<b>-0.65%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

---

**1. Acquisitions.**

---

**2. Leaseholder changes.**

---

**3. Extensions of service.**

---

**4. Estimated changes in revenues due to rate changes.**

---

**5. Obligations incurred or assumed, excluding commercial paper.**

---

**6. Formal proceedings with the Public Service Commission.**

---

**7. Any additional matters.**

---

## FINANCIAL SECTION FOOTNOTES

---

### Balance Sheet End-of-Year Account Balances (Page F-19)

Per review response:

The amount stated in Account 145 - Receivables from Municipality of \$17,519 is made up of the following. (\$85,768) is due to city for tax equivalent, fringes benefits, transportation, property insurance, workers comp, telephone charges paid by city. \$103,287 is due from the city for hydrant rental, and other minor amounts. The \$17,519 is the net receivable due from municipality. If you need more detail I can fax you a copy of my workpaper.  
PJJ

---

---

## FINANCIAL SECTION FOOTNOTES

---

### Identification and Ownership - Contacts (Page iv)

December 19, 2001

Mr. Joe Rusch, City Clerk  
Nekoosa Municipal Water Utility  
951 Market Street  
Nekoosa, WI 54457-1025

2000 Analytical Review DWCCA-4050-PJL

Dear Mr. Rusch:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-19, please provide a more detailed description of the \$17,519 reported in Account 145 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.

2. During our review, we noted the percent of water losses for your water utility was 33 percent in 1999 and 39 percent in 2000. These losses are in excess of the Wis. Admin. Code § PSC 185.85(4) ceiling of 25 percent for Class D water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water losses and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or email us within the next 60 days a copy of your plan and/or information identifying the additional resources dedicated to addressing water losses.

We also note that few meters have been tested by the utility in recent years. If meters become inaccurate, considerable revenue can be lost. This may be contributing to the overall water loss problem.

If you do not have a plan, please refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection



---

## FINANCIAL SECTION FOOTNOTES

---

services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Email water loss plans to [peter.feneht@psc.state.wi.us](mailto:peter.feneht@psc.state.wi.us) and indicate in your response to the review letter that you have (or will) comply.

3. During our review we noted that while there is \$179 reported in Account 904, Uncollectible Accounts on page W-5, the same amount was not deducted from the Revenues Subject to Wisconsin Remainder Assessment on line 5 of page F-4. Please note that in the future uncollectible accounts can be deducted on page F-4.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 60 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is [peter.leege@psc.state.wi.us](mailto:peter.leege@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\4050.doc

### Attachment

\*\*\*\*\*

-----Original Message-----

From: [TrautmanJ@schencksolutions.com](mailto:TrautmanJ@schencksolutions.com) [mailto:[TrautmanJ@schencksolutions.com](mailto:TrautmanJ@schencksolutions.com)]

Sent: Friday, January 04, 2002 10:26 AM

To: [LeegeP@psc.state.wi.us](mailto:LeegeP@psc.state.wi.us)

Subject: 2000 analytical review - Utility 4050

Peter,

This is in response to the 2000 analytical review letter dated 12/19/01 for the City of Nekoosa Water Utility (4050).

1. The amount stated in Account 145 - Receivables from Municipality of \$17,519 is made up of the following. (\$85,768) is due to city for tax equivalent, fringes benefits, transportation, property insurance, workers comp, telephone charges paid by city. \$103,287 is due from the city for hydrant rental, and other minor amounts. The \$17,519 is the net receivable due from municipality. If you need more detail I can fax you a copy of my workpaper.

---

## FINANCIAL SECTION FOOTNOTES

---

2. I have discussed the water loss problem with the city and they will respond directly to you. If you have any further questions on this item, please contact the municipality.

3. Item noted and will be corrected in the future.

Hope this is everything you need on these matters. Thank you.

Jon T Trautman  
Schenck Business Solutions  
trautmanj@schencksolutions.com  
715-344-9400

\*\*\*\*\*

City of  
NEKOOSA  
Joseph M. Rusch II, City Clerk  
January 4, 2002

Mr. Peter J. Leege, Financial Specialist  
Division of Water, Compliance, and Consumer Affairs  
Public Service Commission of Wisconsin  
P.O. Box 7854  
Madison, WI 53707-7854

Dear Mr. Leege:

Re: 2000 Analytical Review

Your letter dated December 19, 2001 was forwarded to Jon T. Trautman of Schenck Business Solutions. Mr. Trautman e-mailed his response, on behalf of the city, regarding questions you had with the 2000 PSC Report.

In response to the issue of water losses, pursuant to PSC 185.85(4), please review the following Nekoosa Water Utility actions:

1. Will do leak detection with Wisconsin Rural Water Association in the Spring of 2002.
2. Nekoosa Fire Dept. will report all water used to the City of Nekoosa Water Dept.
3. The Old Wells were calculated by formulas - not metered.

Old Formula	New Formula
#3 Well - 325 GPM	to 275 GPM (Gallons per minute)
#4 Well - 345 GPM	to 300 GPM
Booster Filter Plant 500 GPM	to 450 GPM

4. "Meters" (Tested in August 2001 by L&R Meter of Germantown, WI)

Tested 2 1 ½" size meters  
Tested 9 2" size meters  
Tested 3 3" size meters  
Tested 1 8" Well #5 meter

---

## FINANCIAL SECTION FOOTNOTES

---

5. Big Meters installed 2001 replaced old meters

Domtar Inc. 4"

Imation Inc. 1 ½"

Sincerely yours,

CITY OF NEKOOSA

Joseph M. Rusch II

City Clerk

951 Market Street " Nekoosa, Wisconsin 54457 " (715) 886-7878

" Fax (715) 886-7901

---

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	230,261	1
<b>Total Sales of Water</b>	<b>230,261</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	987	2
Miscellaneous Service Revenues (471)	50	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>1,037</b>	
<b>Total Operating Revenues</b>	<b>231,298</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	37,027	8
Pumping Expenses (620-625)	15,820	9
Water Treatment Expenses (630-635)	20,832	10
Transmission and Distribution Expenses (640-655)	28,907	11
Customer Accounts Expenses (901-904)	10,882	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	35,990	14
<b>Total Operation and Maintenance Expenses</b>	<b>149,458</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	53,600	15
Amortization Expense (404-407)		16
Taxes (408)	63,195	17
<b>Total Other Operating Expenses</b>	<b>116,795</b>	
<b>Total Operating Expenses</b>	<b>266,253</b>	
<b>NET OPERATING INCOME</b>	<b>(34,955)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	821	41,059	90,883	4
Commercial	55	9,516	16,949	5
Industrial	11	13,764	16,289	6
<b>Total Metered Sales to General Customers (461)</b>	<b>887</b>	<b>64,339</b>	<b>124,121</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		95,486	8
Other Sales to Public Authorities (464)	19	5,472	10,654	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>907</b>	<b>69,811</b>	<b>230,261</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	95,486	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>95,486</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	987	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>987</b>	
<b>Miscellaneous Service Revenues (471):</b>		
TURNING ON WATER CHARGES	50	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>50</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>0</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	26,036	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	261	3
Maintenance of Water Source Plant (605)	10,730	4
<b>Total Source of Supply Expenses</b>	<b>37,027</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	22	5
Fuel for Power Production (621)	2,373	6
Fuel or Power Purchased for Pumping (622)	8,979	7
Operation Supplies and Expenses (623)	2,032	8
Maintenance of Pumping Plant (625)	2,414	9
<b>Total Pumping Expenses</b>	<b>15,820</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	8,194	11
Operation Supplies and Expenses (632)	9,465	12
Maintenance of Water Treatment Plant (635)	3,173	13
<b>Total Water Treatment Expenses</b>	<b>20,832</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	590	14
Operation Supplies and Expenses (641)	185	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,550	16
Maintenance of Mains (651)	7,953	17
Maintenance of Services (652)	1,184	18
Maintenance of Meters (653)	2,398	19
Maintenance of Hydrants (654)	14,047	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>28,907</b>	



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	948	22
Accounting and Collecting Labor (902)	7,150	23
Supplies and Expenses (903)	2,605	24
Uncollectible Accounts (904)	179	25
<b>Total Customer Accounts Expenses</b>	<b>10,882</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	7,150	27
Office Supplies and Expenses (921)	54	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,521	30
Property Insurance (924)	7,532	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	14,112	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,063	35
Transportation Expenses (933)	558	36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>35,990</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>149,458</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		58,915	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>58,915</b>	
Social Security		3,989	3
PSC Remainder Assessment		291	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>63,195</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Wood				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.219202				3
County tax rate	mills		6.130916				4
Local tax rate	mills		10.414485				5
School tax rate	mills		9.580042				6
Voc. school tax rate	mills		1.758377				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.103022</b>				10
Less: state credit	mills		1.627556				11
<b>Net tax rate</b>	mills		<b>26.475466</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.414485</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.338419</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.752904</b>				17
<b>Total Tax Rate</b>	mills		<b>28.103022</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.774041</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.475466</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.493108</b>				21
Utility Plant, Jan. 1	\$	2,616,118	2,616,118				22
Materials & Supplies	\$	15,181	15,181				23
<b>Subtotal</b>	\$	<b>2,631,299</b>	<b>2,631,299</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,631,299</b>	<b>2,631,299</b>				26
Assessment Ratio	dec.		0.912397				27
<b>Assessed Value</b>	\$	<b>2,400,789</b>	<b>2,400,789</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.493108</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>49,200</b>	<b>49,200</b>				30
Tax Equivalent per 1994 PSC Report	\$	58,915					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>58,915</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	12,396		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	247,921		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>260,317</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	63,810		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	3,808		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	96,007	2,296	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,405		20
<b>Total Pumping Plant</b>	<b>166,030</b>	<b>2,296</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	150		21
Structures and Improvements (331)	101,993		22
Water Treatment Equipment (332)	161,575		23
<b>Total Water Treatment Plant</b>	<b>263,718</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			12,396	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			247,921	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>260,317</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			63,810	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			3,808	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,150		97,153	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,405	20
<b>Total Pumping Plant</b>	<b>1,150</b>	<b>0</b>	<b>167,176</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			150	21
Structures and Improvements (331)			101,993	22
Water Treatment Equipment (332)			161,575	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>263,718</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	221,367		26
Transmission and Distribution Mains (343)	1,171,902	130,545	27
Fire Mains (344)	0		28
Services (345)	260,185		29
Meters (346)	89,339	1,026	30
Hydrants (348)	154,205	19,655	31
Other Transmission and Distribution Plant (349)	248		32
<b>Total Transmission and Distribution Plant</b>	<b>1,897,246</b>	<b>151,226</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,011		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	23,796	5,009	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>28,807</b>	<b>5,009</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,616,118</b>	<b>158,531</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,616,118</b>	<b>158,531</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			221,367 26
Transmission and Distribution Mains (343)			1,302,447 27
Fire Mains (344)			0 28
Services (345)			260,185 29
Meters (346)			90,365 30
Hydrants (348)	2,175		171,685 31
Other Transmission and Distribution Plant (349)			248 32
<b>Total Transmission and Distribution Plant</b>	<b>2,175</b>	<b>0</b>	<b>2,046,297</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,011 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)	2,500		26,305 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>2,500</b>	<b>0</b>	<b>31,316</b>
<b>Total utility plant in service directly assignable</b>	<b>5,825</b>	<b>0</b>	<b>2,768,824</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>5,825</b>	<b>0</b>	<b>2,768,824</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,016	9,016	1
February			8,427	8,427	2
March			8,252	8,252	3
April			8,201	8,201	4
May			9,641	9,641	5
June			9,721	9,721	6
July			9,985	9,985	7
August			11,057	11,057	8
September			9,724	9,724	9
October			10,844	10,844	10
November			10,778	10,778	11
December			11,319	11,319	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>116,965</b>	<b>116,965</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,800	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				114,165	16
Less: Water sold				69,811	17
Losses and unaccounted for				44,354	18
Percent unaccounted for to the nearest whole percent (%)				39%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
WATER WAS USED FOR FLUSHING HYDRANTS AND SEWERS IN 2000. THERE WAS ALSO A MAJOR WATERMAIN BREAK IN 2000. AMOUNTS LOST WERE ESTIMATED.					
Maximum gallons pumped by all methods in any one day during reporting year				556	21
Date of maximum: 7/14/2000					22
Cause of maximum:					23
FILL SWIMMING POOL					
Minimum gallons pumped by all methods in any one day during reporting year				123	24
Date of minimum: 3/21/2000					25
Total KWH used for pumping for the year				130,085	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28



**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
CITY 1	3	807	14	1,000,000	Yes	<b>1</b>
CITY 2	4	314	10	750,000	Yes	<b>2</b>
CITY 3	5	50	20	936,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL 3	WELL 4	WELL 5	<b>1</b>
Location	CITY 1	CITY 2	CITY 3	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	R	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>5</b>
Year Installed	1913	1964	1970	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	550	550	650	<b>8</b>
Pump Motor or Standby Engine Mfr	KOHLER	CONTINENTAL	FORD INDUSTRIAL	<b>9</b>
Year Installed	1913	1964	1970	<b>10</b>
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	<b>11</b>
Horsepower	55	55	300	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
				5
Year constructed	1964	1913	1970	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	1	132	132	10
				11
Total capacity in gallons	148,000	50,000	600,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	OTHER	OTHER	16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY	OTHER	OTHER	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	750.0000	750.0000	750.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	0	0	0	0	0
M	D	4.000	5,337	0	0	0	5,337
M	D	6.000	34,783	40	0	0	34,823
M	D	8.000	18,969	4,540	0	0	23,509
M	D	10.000	17,887	0	0	0	17,887
M	D	12.000	11,543	0	0	0	11,543
A	D	15.000	100	0	0	0	100
<b>Total Within Municipality</b>			<b>88,619</b>	<b>4,580</b>	<b>0</b>	<b>0</b>	<b>93,199</b>
<b>Total Utility</b>			<b>88,619</b>	<b>4,580</b>	<b>0</b>	<b>0</b>	<b>93,199</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	895	0	0	0	895	20	1
M	1.000	31	0	0	0	31	1	2
M	1.500	1	0	0	0	1		3
M	2.000	16	0	0	0	16	2	4
M	3.000	6	0	0	0	6		5
M	4.000	4	0	0	0	4		6
<b>Total Utility</b>		<b>953</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>953</b>	<b>23</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	961	12	0	0	973	0	1
1.000	19	0	0	0	19	0	2
1.500	4	0	0	0	4	0	3
2.000	13	0	0	0	13	0	4
2.500	2	0	0	0	2	0	5
3.000	8	0	0	0	8	0	6
4.000	5	0	0	0	5	0	7
6.000	0	0	0	0	0	0	8
<b>Total:</b>	<b>1,012</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>1,024</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	833	42	2	6	0	90	973	1
1.000	0	6	2	4	0	7	19	2
1.500	0	0	1	0	1	2	4	3
2.000	1	5	2	5	0	0	13	4
2.500	0	0	0	0	0	2	2	5
3.000	0	2	2	4	0	0	8	6
4.000	0	0	2	2	0	1	5	7
6.000	0	0	0	0	0	0	0	8
<b>Total:</b>	<b>834</b>	<b>55</b>	<b>11</b>	<b>21</b>	<b>1</b>	<b>102</b>	<b>1,024</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	152	5	3	14	168	2
<b>Total Fire Hydrants</b>	<b>152</b>	<b>5</b>	<b>3</b>	<b>14</b>	<b>168</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	168
Number of distribution system valves end of year:	49
Number of distribution valves operated during year:	63



---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operation & Maintenance Expenses (Page W-05)

INCREASE IN MAINTENANCE OF WATER SOURCE PLANT (605) IS DUE TO MAJOR MAINTENANCE ON WELL #4 PUMP IN 2000.

INCREASE IN MAINTENANCE OF MAINS (651) IS DUE TO REPAIR OF A WATERLINE BREAK IN 2000.

INCREASE IN MAINTENANCE OF HYDRANTS (654) IS DUE TO PAINTING OF HYDRANTS IN 2000.

---

### Water Mains (Page W-15)

ADDITIONS FOR 2000 WERE PAID FOR BY CONTRIBUTIONS FROM CUSTOMERS AS SHOWN ON F-18.

---

### Meters (Page W-17)

THE UTILITY DID NOT TEST ANY METERS IN 2000. THEY ARE PLANNING ON TESTING METERS IN 2001.

---

### Hydrants and Distribution System Valves (Page W-18)

ADJUSTMENTS IN COLUMN (E) REPRESENT AN ADJUSTMENT TO BRING THE NUMBER OF HYDRANTS TO ACTUAL BASED ON A PRIOR YEAR ERROR.

---